

thus a sufficient memorandum in writing to satisfy the statute had been made out.

The plaintiffs were entitled to recover the amount of their actual loss: *In re Vic Mill Limited*, [1913] 1 Ch. 183.

Judgment for the plaintiffs for \$16,911.77, with interest from the 3rd December, 1914, and costs of the action.

BOYD, C.

OCTOBER 1ST, 1915.

*BELL v. TOWN OF BURLINGTON.

Municipal Corporations—Annexation of Part of Township to Village—Order of Ontario Railway and Municipal Board—Postponement of Time for Taking Effect—Erection of Village, including Annexed Territory, into Town—Jurisdiction of Board—Misrecital of Statute—Assessment of Residents of Annexed Territory by Town Council without Representation—Bona Fides—De Facto Council—Ontario Railway and Municipal Board Act, R.S.O. 1914 ch. 186, secs. 39 (1), 44, 47, 48—Municipal Act, R.S.O. 1914 ch. 192, secs. 20, 93, 230—Liability for Taxes.

Action for a declaration that the plaintiff's land was not within the limits of the Town of Burlington, and was not liable to assessment by the defendant town corporation; that certain by-laws of the town and orders made by the Ontario Railway and Municipal Board were illegal and void, and should be set aside; and for an injunction restraining the defendant corporation from proceeding to collect taxes, etc.

The action was tried without a jury at Milton.

W. Laidlaw, K.C., for the plaintiff.

W. Morison, for the defendant corporation.

THE CHANCELLOR said that the plaintiff sought to nullify the action of the Board in annexing part of the township of Nelson to the village of Burlington, and the further action of erecting the village so enlarged into the town of Burlington, and to enjoin the levy of taxes by the defendants upon land owned by the plaintiff in the annexed district.

By the order of the Board of the 10th June, 1914, a defined strip of land adjoining the village was detached from Nelson